

## REMARKS

The claims are 10 to 16.

The above amendment presents a new set of claims.

New claim 10 is based on original claim 1, variant a).

New claim 11 depends on claim 10 and is based on original claim 2.

New claim 12 depends on claim 10 and is based on original claim 4.

New claim 13 depends on claim 12 and is based on original claim 5.

New claim 14 depends on claim 10 and is based on original claim 6.

New claim 15 is based on original claim 1, variant b).

New claim 16 depends on claim 15 and is based on original claim 7.

The significance of the new claims will be discussed below.

Claims 10 to 14 recite a process for preparing glyoxylic esters directly from glyoxylic ester hemiacetal in the presence of a dialkyl tin catalyst.

With regard to new claims 10 to 14, the prior art and in particular, Krasik, does not disclose the use of a hemiacetal as a starting material but only acetals.

Further, as set forth on page 6, lines 10 to 12 of the present specification, tin catalysts and especially dialkyl tin dicarboxylates, as recited in claim 14, are preferred catalysts for the process starting from the hemiacetal.

Claims 15 and 16 recite a process for preparing glyoxylic esters starting with a hemiacetal which is then converted to the acetal followed by transesterification of the acetal and cleavage of the acetal to the glyoxylic ester or its hydrate.

This process is performed with a dialkyl tin catalyst and provides a 98% yield as shown in Example 1b). In contrast Krasik only obtains an 86% yield starting from the acetal, as shown in Table 3, Entry No. 2.

Accordingly, Krasik fails to disclose or suggest the direct transesterification starting from the hemiacetal (claims 10 to 14) or starting from the acetal (claims 15 and 16) using the presently recited tin catalyst.

Favorable action is now requested.

Respectfully submitted,

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